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REFERENCE NO

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COMMENTS

Applicant: Youhei Toyoshima
Title: Muffler
Serial No./Docket No. 10/783,666 44471.297709
Filed: February 20, 2004

Papers Submitted:

1. Transmittal Form
2. Amendment and Response

By: Brenda O. Holmes, Reg. No. 40,339

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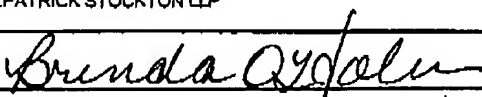
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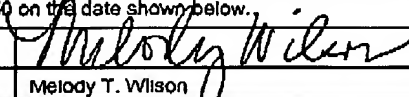
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/783,666	
	Filing Date	February 20, 2004	
	First Named Inventor	Youhei Toyoshima	
	Art Unit	2837	
	Examiner Name	Jeremy Austin Luks	
Total Number of Pages in This Submission	8	Attorney Docket Number	44471/297709

ENCLOSURES (check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/ Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
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Firm	KILPATRICK STOCKTON LLP		
Signature			
Printed Name	Brenda O. Holmes, Esq.		
Date	March 26, 2007	Reg. No.	40,339

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Typed or printed name	Melody T. Wilson	Date	March 26, 2007

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Youhei TOYOSHIMA

SERIAL NO.: 10/783,666

GROUP ART UNIT: 2837

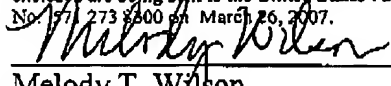
FILED: February 20, 2004

EXAMINER: Jeremy Austin Luks

FOR: Muffler

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this document and all documents referred to as enclosed are being sent to the United States Patent Office at Fax No. 571 273 8300 on March 26, 2007.


Melody T. Wilson

DATE: March 26, 2007

Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Sir:

This Amendment and Response is being submitted in reply to the final Office Action dated December 26, 2006. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.